

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER,
PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2016

No. G.S.R. 20/P.A.1/1914/Ss.21 and 59/Amd. (62)/2016.-In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 24/PA.1/1914/S.9/2016, dated the 17th March, 2016, and all other powers enabling me in this behalf, I, Rajat `Agarwal, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely: –

RULES

1. (1) These rules may be called the Punjab Distillery (Amendment) Rules, 2016.
(2) They shall come into force on and with effect from the first day of April, 2016.
2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules), in rule 4, in clause (a), for the words “sixty lac rupees”, the words “seventy lac rupees” shall be substituted.
3. In the said rules, in rule 93,-
 - (i) in clause (e), for sub clause (1), the following sub clause shall be substituted, namely:-

“(1) The Excise Commissioner shall specifically approve the sizes, as are specified in the Table given below. In case any other size is to be introduced in the market, then the same shall specifically be approved by the Excise Commissioner. The pet bottles, mentioned below in the Table, shall only be of Food-Grade type.

TABLE

Serial No	Types of liquor	Quantity	Packaging Type
1	PML 50 ⁰ Rum/Gin/ Whisky 65 ⁰ and 75 ⁰	750 ml 375 ml 180 ml	Glass bottles and Pet bottles of grammage prescribed by the Government in the Ex-distillery issue Price.
2	PML 50 ⁰	180 ml	Pouch
3	IMFL 75 ⁰	750 ml 375 ml 180 ml	Glass bottles, Pet bottles.

- (ii) in clause (f), in sub-clauses (1) and (2), for the figure “200”, wherever occurring, the figure “180” shall be substituted;
- (iii) in clause (ff), for the figure “200”, the figure “180” shall be substituted.
- (iv) in clause (k), -
 - (a) for the words, “seventy two thousand”, the words, “rupees one lac”, shall be substituted,
 - (b) in the first proviso, for the words, “six thousand rupees”, the words, “seven thousand rupees”, shall be substituted; and
 - (c) in the second proviso, for the figure, “36000”, the figure, “50000”, shall be substituted.
- (v) In the said clause, after second proviso, following proviso shall be added, namely:-

"Provided further that applicant or licensee at the time of registration of brand shall submit application alongwith an undertaking in the format specified by the department, to the collector who shall forward it to Excise Commissioner or any other officer authorized by the Excise Commissioner for his approval. Departmental committee constituted for this purpose shall put his application and undertaking on the website of the department and on notice board of the office for seeking objections, after giving notice for three days in respect of existing 'brands in Punjab and variants of existing brands in Punjab and for brands and their variants registered in one

or more other States but not registered in Punjab and brands and their variants not registered anywhere in the country and to be registered in Punjab for the first time, notice of seven days shall be given. If no objection is received, the label alongwith EDP submitted by the applicant shall be registered under Punjab Excise Act, 1914 and Rules made there under. If any objection is received, the committee shall analyze it and shall send the case to the competent authority with its recommendations. If objection is received in respect of cost component of the brands, the committee shall not consider it but if it is in respect of any point given in the undertaking then the departmental committee shall be competent to consider it.

Note- If any licensee wants to register the new variant of his already existing brand then he shall not stop supply of his existing brand from market during the whole year and ensure the full supply as per demand.

If as per the above procedure any difficulty arises in brand registration and fixation of EDP then the matter shall be re-considered with the approval of the Government.

The licensee shall, if and whenever so directed, forthwith reduce or enhance as the case may be, such price or prices.

- (vi) for clause (kk) and first proviso, relating thereto, the following clause and proviso shall be substituted respectively, namely:-

“(kk) Brand registration fee shall be as under :

(i)	Punjab Medium Liquor including Rum/ Gin/Whisky of any degree;	Rs. 22,000/-
(ii)	Wine and cider;	Nil
(iii)	Indian made Foreign Liquor, Beer and ready to Drink Beverages;	Rs.1,00,000/-
(iv)	Imported Foreign Liquor (bottled in origin);	Rs. 50,000/-
(v)	Subsequent change in all the approved label during the year; and	Rs. 7,000/-
(vi)	Brand Registration fee for hotels of three star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner.	Rs. 2,500/-

No separate fee for pints and nips shall be charged where fee has been paid for quarts:

Provided that a licensee, shall be required to pay full brand registration fee as specified above, for approval of labels for export of brand in other States in case such brand is not approved for sale in the State of Punjab. In case of brand registered for sale in Punjab, the brand registration fee shall be charged extra at the rate of Rs.15,000/- per brand meant for export for each State on IMFL/ Beer/Country Liquor.”.

- (vii) in clause (s), for the figures “2015-2016”, the figures “2016-2017” shall be substituted.

RAJAT AGARWAL,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER,
PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2016

No. G.S.R.21/P.A.1/1914/Ss.21 and 59/Amd. (21)/2016.-In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 24/PA.1/1914/S.9/2016, dated the 17th March, 2016, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely: –

RULES

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (Amendment) Rules, 2016.
(2) They shall come into force on and with effect from the first day of April, 2016.
2. In the Punjab Excise Bonded Warehouse Rules, 1957, in rule 4,-
 - (i) in sub-rule (1), in clauses (i) and (ii), for the words “nine lac” and “fifteen lac”, the words “ten lac” and “eighteen lac”, shall respectively be substituted; and
 - (ii) In sub-rule (3), in the first proviso, for the words "Excise Duty" the words "Excise duty or extra license fee or other chargeable levies" shall be substituted.

RAJAT AGARWAL,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER,

PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2016

No. G.S.R.22/P.A.1/1914/Ss.21 and 59/Amd. (29)/2016.-In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.24/PA.1/1914/S.9/2016, dated the 17th March, 2016, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Brewery Rules, 1956, namely: –

RULES

1. (1) These rules may be called the Punjab Brewery (Amendment) Rules, 2016.
(2) They shall come into force on and with effect from the first day of April, 2016.
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, in clause (a), for the words “sixty lac rupees”, the words “seventy lac rupees” shall be substituted;
3. In the said rules, in rule 8, in sub rule (1), for the words “rupees forty five lac”, the words “fifty lac rupees” shall be substituted.

RAJAT AGARWAL,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 30th March, 2016

No. G.S.R.23/P.A.1/1914/Ss. 5 and 24/ Amd. (42)/2016-In exercise of the powers conferred by section 5 read with section 24 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely :-

ORDERS

1. (1) These Orders may be called the Punjab Intoxicants License and Sales (Amendment) Orders, 2016.
(2) They shall come into force on and with effect from the first day of April, 2016.
2. In the Punjab Intoxicants License and Sales Orders, 1956, in order 2, in clause (h), for the figures and sign "2016-17", the figures and sign "2017-18" shall be substituted.

D.P. REDDY,

Additional Chief Secretary (Taxation),
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 30th March, 2016

No. G.S.R.24/P.A.1/1914/Ss 31,32 and 58/ Amd (181)/2016.-In exercise of the powers conferred by section 58 read with sections 31 and 32 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely :-

ORDERS

1. (1) These Orders may be called the Punjab Excise Fiscal (Amendment) Orders, 2016.

(2) They shall come into force on and with effect from the first day of April, 2016.

2. In the Punjab Excise Fiscal Orders, 1932, in order 1-D,-

(i) for serial No. 7 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:-

- | | |
|---|-------------------------|
| "7. Beer of all types
(except Canned Beer) | Rs. 10.00 (per BL) |
| 8. Ethanol | Rs. 2.00 (per litre).". |

D.P. REDDY,

Additional Chief Secretary (Taxation),
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 30th March, 2016

No. G.S.R.25/P.A.1/1914/Ss.13 and 58/Amd. (15)/2016.-In exercise of the powers conferred by section 58 read with section 13 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following orders, further to amend the Punjab Excise Powers and Appeal Orders, 1956, by dispensing with the conditions of previous publication, namely:-

ORDERS

1. (1) These Orders may be called the Punjab Excise Powers and Appeal Orders, 2016.

(2) They shall come into force on and with effect from the first day of April, 2016.

2. In the Punjab Excise Powers and Appeal Orders, 1956, in order 12, in SCHEDULE, for serial no 1, the following shall be substituted, namely:-

- | | | |
|--------|---|---|
| “1 (i) | Powers to grant permits for import or transport of foreign liquor; and | Excise Officers incharge of the district and Excise and Taxation Officer in the district; and |
| (i) | Powers to grant permits for import or transport of spirits used for manufacture and blending of liquor in the distillery. | Excise and Taxation Officer Incharge of the distillery shall inform Assistant Excise and Taxation Commissioner, incharge of District, in writing through fax/email within 24 hours of the issuance of permit.”. |

D.P. REDDY,

Additional Chief Secretary (Taxation),
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE AND TAXATION COMMISSIONER,

PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2016

No. G.S.R.26/P.A.1/1914/Ss. 34 and 59/Amd.(29)/2016.-In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, No.S.O.24/PA.1/1914/S.9/2016, dated the 17th March, 2016, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S., Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely :-

RULES

1. (1) These rules may be called the Punjab Liquor Permit and Pass (Amendment) Rules, 2016.
(2) They shall come into force on and with effect from the first day of April, 2016.
2. In the Punjab Liquor Permit and Pass Rules, 1932 (hereinafter referred to as the said rules), in rule 22, for clause (g), the following clause shall be substituted, namely:-
“(g) A permit fee shall be leviable at the rate of Rs.2/- per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, Rs.2/- per bulk litre each on Beer, denatured spirit and one rupee and twenty paise per bulk litre on denatured spirit when imported from other States/ Union Territories. It shall be leviable at the rate of Rs.10/- per bulk litre on rectified spirit or extra neutral alcohol transferred from D-2 to D-2 and BWH-2 licensees to be used for the manufacture of Indian Made Foreign Liquor meant for sale in Punjab for brands having EDP from Rs.650/- to Rs.1500/- and at the rate of Rs.20/- on brands having EDP above Rs.1500/-. In case of brands having EDP below Rs.650/- per case, it shall be leviable at the rate of Rs.2/- per bulk litre. Permit fee shall be

recovered from L-1, L-1A, L-1B, D-2, BWH-2 licensees, as the case may be. The D-2 licensee shall transfer rectified spirit or extra neutral alcohol for manufacture of Indian Made Foreign Liquor meant for sale in the State of Punjab only against permit or permission given by the department even within its own premises. Permit fee shall be applicable to this transfer. Permit fee shall be recovered at the time of issuance of permits. The D-2/BWH-2 licensees shall have the option to pay the permit fee in advance on anticipated monthly use meant for sale of Indian Made Foreign Liquor in the State of Punjab. The amount of advance permit fee shall be reconciled at the end of every month with the actual RS/ENA used for manufacture of IMFL meant for sale in the State of Punjab and exported out of the State of Punjab:

Provided that the transfer of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer from L-1 of one district to L-1 of another district shall be allowed only with the approval of the Deputy Excise and Taxation Commissioner, Incharge of the Division with the consent of Deputy Excise and Taxation Commissioner, Incharge of the Division receiving the transfer. Permit fee on IMFL per P.L. and on Beer per B.L. at the rate of two rupees shall be charged on said L-1 to L-1 transfer:

Provided further that the payment of permit fee shall be deposited in the Government Treasury. Out of the receipts on this count, one rupee per proof litre on Indian Made Foreign Liquor and Imported Foreign Liquor, one rupee per bulk litre each on Beer, denatured spirit and sixty paisa per bulk litre on denatured spirit when imported from other States/ Union Territories shall be transferred to Social Security Corpus every month. The remaining amount of permit fee shall be transferred to the Excise and Taxation Technical Service Agency.”.

3 In the said rules, for rule 22-B, the following rule shall be substituted, namely:-

"22-B. A permit in Form L-50A for purchase, transport and possession of Indian Made Foreign Liquor, Imported Foreign Liquor and Beer of any quantity may be issued to person for a specified period not exceeding twenty-four hours, for the celebration of a special occasion in a marriage palace or a banquet hall or at a

temporary enclosure at a public place, on the payment as mentioned below:-

(i)	Marriage palace or banquet hall or any other place, charging upto Rs.25,000/- per function;	Rs.2,000/-
(ii)	Marriage palace or banquet hall or any other place, charging from Rs.25,001/- to Rs. 50,000/- per function;	Rs.5,000/-
(iii)	Marriage palace or banquet hall or any other place, charging from Rs.50,001/- to Rs.1,00,000/- per function;	Rs.10,000/-
(iv)	Marriage palace or banquet hall or any other place, charging above Rs.1,00,000/- per function; and	Rs.20,000/-
(v)	Function organized at a place without any change:	Rs.2,000/-

Provided that L-50A permit holder shall be allowed to purchase liquor and beer from any L-2 vend within the Excise district or concerned Corporation Area only for marriage function. For function other than marriage, L-50A permit holder shall purchase liquor and Beer from any L-2 vend in the Excise Circle in which the venue of the function is situated. However, if a person violates any condition of L-50A permit, action under Section 61 of the Punjab Excise Act shall be taken. The retail licensee shall not charge more prices of various brands of liquor to be sold against L-50A permit than the rates fixed by the Excise Commissioner and displayed on the website of the department. In case of violation, penalty of Rs. 1 lac shall be imposed on the retail licensee. In case of second violation, the penalty shall be double the amount imposed during the previous violation. In case of third violation, his vend shall be closed for a period of one month. Licensee shall display the retail sale prices of various brands to be sold against the permit L-50A, as approved by the Excise Commissioner on a board at his vend. L-50A permits for marriages shall also be granted through Sewa Kendras.”.

RAJAT AGARWAL,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 30th March, 2016

No. G.S.R.27/P.A.1/1914/Ss.24 and 58/Amd. (48)/2016.-In exercise of the powers conferred by sections 24 and 58 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, without previous publication, further to amend the Punjab Restaurant (Consumption of Liquor) Rules, 1955, namely: –

RULES

- 1.** (1) These rules may be called the Punjab Restaurant (Consumption of Liquor) (First Amendment), Rules, 2016.
- (2) They shall come into force on and with effect from the first day of April, 2016.
- (3) In the Punjab Restaurant (Consumption of Liquor) Rules, 1955, in rule 5, in clause (ii), for the words 'twenty five', the word 'thirty' shall be substituted.

D.P. REDDY,

Additional Chief Secretary (Taxation),
Government of Punjab,
Department of Excise and Taxation.



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EXTRAORDINARY

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Nil